

THE BRITISH AND IRISH PAEDIATRIC OPHTHALMOLOGY AND STRABISMUS ASSOCIATION

England & Wales · Charity number 1172621

Details

Other names BIPOSA

Status Registered

Legal form CIO

Registered 2017-04-18

Register [View on the Charity Commission register](#)

Contact

Address Armstrong Watson LLP
York House
Thornfield Business Park
Northallerton
North Yorkshire

Phone 01609702000

Activities

Objects: THE OBJECTS OF THE CIO ARE, FOR THE PUBLIC BENEFIT:(1) THE ADVANCEMENT OF EDUCATION IN THE SUBJECT OF EYE CONDITIONS AND DISEASES IN CHILDREN AND IN PEOPLE WITH OCULAR MOTILITY PROBLEMS (STRABISMUS)(2) THE PRESERVATION AND PROTECTION OF PUBLIC HEALTH SPECIFICALLY RELATING TO EYE CONDITIONS AND DISEASES IN CHILDREN AND IN PEOPLE WITH OCULAR MOTILITY PROBLEMS(STRABISMUS)

Activities: To advance education in the subject of eye conditions and diseases in children and in people with ocular motility problems (strabismus) and to preserve and protect public health specifically relating to eye conditions and diseases in children and in people with ocular motility problems (strabismus)

Classification

- **How:** Provides Other Finance, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- Ireland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£195,338	£193,623	-	-
2024-12-31	£156,384	£140,895	-	-
2023-12-31	£183,345	£161,320	-	-
2022-12-31	£114,214	£136,854	-	-
2021-12-31	£21,218	£14,297	-	-
2020-12-31	£10,700	£12,176	-	-

Trustees

Name	Role	Appointed
Professor Ian Christopher Lloyd	Chair	2023-01-20
BOB TAYLOR		2017-09-22
Dr ANNA MARY HORWOOD		2017-09-22
Dr Tina Athina Kipioti		2021-10-08
TONY VIVIAN		2017-09-22

Accounts

**THE BRITISH AND IRISH PAEDIATRIC OPHTHALMOLOGY AND
STRABISMUS ASSOCIATION**

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

ArmstrongWatson[®]

Accountants, Business & Financial Advisers

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THE BRITISH AND IRISH PAEDIATRIC OPHTHALMOLOGY AND STRABISMUS ASSOCIATION

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2025**

Trustees	Anthony Vivian Anna Horwood Robert Taylor, Chairman Tina Kipioti Christopher Lloyd
Charity registered number	1172621
Principal office	Armstrong Watson LLP York House Thornfield Business Park Northallerton North Yorkshire DL6 2XQ
Accountants	Armstrong Watson LLP Chartered Accountants York House Thornfield Business Park Northallerton North Yorkshire DL6 2XQ

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025**

The Trustees of the British and Irish Paediatric Ophthalmology and Strabismus Association (BIPOSA) present their annual report for the year ended 31st December 2025. This report has been prepared in accordance with the provisions of the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP), as applied to charities preparing their accounts under the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Structure, Governance and Management Governing document

The charity is controlled by its governing constitution and is a charitable incorporated organisation (ICO). It was entered on the Register of Charities on 18th April 2017 and its registered charity number is 1172621.

BIPOSA is committed to equality and diversity.

Risk Management

The Trustees are responsible for identifying and assessing risks that may impact the charity and ensuring that appropriate controls are in place to mitigate fraud and error. To support its objectives, the Trustees maintain a modest reserve. The Trustees have conducted a thorough risk review and implemented measures to provide reasonable assurance against financial and operational risks.

Objectives and Aims

The objectives of BIPOSA are for the public benefit to:
advance education in the subject of eye conditions and diseases in children and in people with ocular motility problems (strabismus);
and the preservation and protection of public health specifically relating to eye conditions and diseases in children and in people with ocular motility problems (strabismus)

In fulfilling its public benefit requirement, BIPOSA serves as the leading education and learning body for paediatric ophthalmology and strabismus in the UK and Ireland.

BIPOSA's primary objective is to promote education for the public benefit. From October 1-3, 2025, BIPOSA hosted its annual conference at the West Road Concert Hall in Cambridge, welcoming over 500 delegates over three days. The event was financially successful.

To support research and advance education, BIPOSA provided several awards to trainee doctors, medical students, trainee orthoptists, and junior researchers who attended the meeting and presented their research to a national audience. The Trustees remain committed to the charity's objective of promoting education for the public benefit, particularly for individuals under the age of 25. In line with this goal, the charity awarded travel grants to four exceptional Orthoptics students from the Universities of Liverpool, Glasgow, Sheffield and London, assisting their entry into the profession and fostering an interest in research within the field.

Building on the success of its online lectures (webinars), the Charity continues to host them every two months. BIPOSA offers these webinars free of charge to members and other healthcare practitioners, supporting their education and fostering the ongoing development of best practices in paediatric ophthalmology and strabismus.

BIPOSA awarded a £10,000 fellowship grant to Mr Anthony Wilby ST7/TSC Paediatric Ophthalmology Swansea Hospital to support his one-year fellowship training in New Zealand. The BIPOSA David Laws Fellowship aims to support early-career orthoptists and ophthalmologists based in the UK or Ireland in advancing their training in paediatric ophthalmology and/or strabismus. This award enables the David Laws BIPOSA Fellow to study, research, or gain specialised skills, knowledge, or experience that will contribute to the advancement of paediatric ophthalmology or orthoptics for public benefit in the UK or Ireland.

In collaboration with The Child Health Research CIO Trust at the GOS Institute of Child Health, UCL (GOS ICH), BIPOSA is proud to introduce the Claud Worth Rising Star Lecture, an annual feature of the BIPOSA conference. This lecture aims to recognize, support, and inspire emerging leaders who are making a significant impact through research and evidence-based innovation in paediatric ophthalmology or child vision science. Miss Ameenat Lola Solebo from UCL, Great Ormond Street Hospital, London was awarded the inaugural lecture and gave her presentation at the Cambridge Meeting.

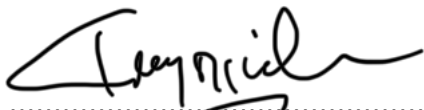
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Finances & Reserves

The attached financial statements show the current state of the finances, which the Trustees consider to be sound. The sources of income are sponsorship by trade companies, membership fees and meeting registration fees. The charity does not fundraise from the public. The Charity's bankers are the HSBC Bank.

The Trustees regularly review the level of reserves held against expected expenditure. The current level of reserves allows the charity to operate in line with meeting its objectives.

The Trustees have reviewed and approved this report.



.....
On behalf of the Board of Trustees
T Kipoti
Honorary Treasurer and Trustee

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

Independent Examiner's Report to the Trustees of The British and Irish Paediatric Ophthalmology and Strabismus Association ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

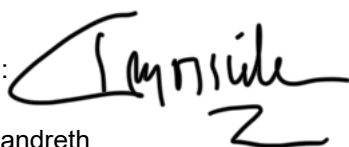
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Mark Landreth

Dated: 24.4.2026

ACCA

Armstrong Watson LLP
Northallerton

THE BRITISH AND IRISH PAEDIATRIC OPHTHALMOLOGY AND STRABISMUS ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:			
Charitable activities:			
Membership Subscriptions	23,702	23,702	20,484
Conference Income	171,636	171,636	129,900
Claud Worth Rising Star	-	-	6,000
Total income	195,338	195,338	156,384
Expenditure on:			
Charitable activities:			
Conference Expenses	153,890	153,890	111,097
Educational Prizes	3,600	3,600	3,540
Grants to Institutions	16,000	16,000	10,000
Insurance	1,244	1,244	922
Office & Administration Costs	5,460	5,460	4,140
Bank Charges	2,455	2,455	1,730
Website, Webinar and Medal Costs	5,398	5,398	1,651
Abstract Publishing	1,224	1,224	858
Accountancy	1,394	1,394	1,386
Other charitable activities	2,958	2,958	5,571
Total expenditure	193,623	193,623	140,895
Net movement in funds	1,715	1,715	15,489
Reconciliation of funds:			
Total funds brought forward	117,175	117,175	101,686
Net movement in funds	1,715	1,715	15,489
Total funds carried forward	118,890	118,890	117,175

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 7 form part of these financial statements.

**BALANCE SHEET
AS AT 31 DECEMBER 2025**

	Note	2025 £	2024 £
Current assets			
Debtors	3	5,720	15,398
Cash at bank and paypal account		114,570	103,073
		<u>120,290</u>	<u>118,471</u>
Creditors: amounts falling due within one year	4	(1,400)	(1,296)
Net current assets		<u>118,890</u>	<u>117,175</u>
Total assets less current liabilities		<u>118,890</u>	<u>117,175</u>
Total net assets		<u>118,890</u>	<u>117,175</u>
Charity funds			
Restricted funds		-	-
Unrestricted funds		118,890	117,175
Total funds		<u>118,890</u>	<u>117,175</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Date:

The notes on pages 7 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1. Accounting policies

Accounting Convention

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

Income represents members' subscriptions, meeting income and other income receivable during the year.

Going concern

The Board of Trustees has assessed the historic financial performance of the Charity and future plans. Given the charity has limited committed obligations for the period to at least twelve months after the date of the approval of these accounts, and significant cash holdings that it could utilise at short notice that is more likely than not to exceed any obligation, the Trustees are satisfied from this review that the charity remains a going concern. The financial statements have been prepared on that basis accordingly.

2. Donations and appeal receipts

There were no major contributions made during the year.

3. Debtors

	2025 £	2024 £
Due within one year		
Prepayments and accrued income	5,720	15,398
	<u>5,720</u>	<u>15,398</u>

Prepayments relate to deposits paid in advance.

4. Creditors: Amounts falling due within one year

	2025 £	2024 £
Accruals	1,400	1,296
	<u>1,400</u>	<u>1,296</u>

THE BRITISH AND IRISH PAEDIATRIC OPHTHALMOLOGY AND STRABISMUS ASSOCIATION

England & Wales - Charity number 1172621

Accounts

**THE BRITISH AND IRISH PAEDIATRIC OPHTHALMOLOGY AND
STRABISMUS ASSOCIATION**

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

ArmstrongWatson[®]

Accountants, Business & Financial Advisers

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**TRUSTEES' REPORT
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advance education in the subject of eye conditions and diseases in children and in people with ocular motility problems (strabismus);
and the preservation and protection of public health specifically relating to eye conditions and diseases in children and in people with ocular motility problems (strabismus)

In fulfilling its public benefit requirement, BIPOSA serves as the leading education and learning body for paediatric ophthalmology and strabismus in the UK and Ireland.

BIPOSA's primary objective is to promote education for the public benefit. From October 2-4, 2024, BIPOSA hosted its annual conference at the Hilton Newcastle Gateshead, welcoming over 300 delegates over three days. The event was financially successful.

To support research and advance education, BIPOSA provided several awards to trainee doctors, medical students, trainee orthoptists, and junior researchers who attended the meeting and presented their research to a national audience. The Trustees remain committed to the charity's objective of promoting education for the public benefit, particularly for individuals under the age of 25. In line with this goal, the charity awarded travel grants to four exceptional Orthoptics students from the Universities of Liverpool, Glasgow, Sheffield and London, assisting their entry into the profession and fostering an interest in research within the field.

Building on the success of its online lectures (webinars), the Charity continues to host them every two months. BIPOSA offers these webinars free of charge to members and other healthcare practitioners, supporting their education and fostering the ongoing development of best practices in paediatric ophthalmology and strabismus.

BIPOSA awarded a £10,000 fellowship grant to Dr Elewys Hearne (Lightman) from Bristol Eye Hospital to support her one-year fellowship at Queensland University Hospital in Australia. The BIPOSA David Laws Fellowship aims to support early-career orthoptists and ophthalmologists based in the UK or Ireland in advancing their training in paediatric ophthalmology and/or strabismus. This award enables the David Laws BIPOSA Fellow to study, research, or gain specialised skills, knowledge, or experience that will contribute to the advancement of paediatric ophthalmology or orthoptics for public benefit in the UK or Ireland

In collaboration with The Child Health Research CIO Trust at the GOS Institute of Child Health, UCL (GOS ICH), BIPOSA is proud to introduce the Claud Worth Rising Star Lecture, an annual feature of the BIPOSA conference. This lecture aims to recognize, support, and inspire emerging leaders who are making a significant impact through research and evidence-based innovation in paediatric ophthalmology or child vision science. The award attracts a fee of £6,000 paid directly to the lecturer.

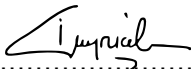
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Finances & Reserves

The attached financial statements show the current state of the finances, which the Trustees consider to be sound. The sources of income are sponsorship by trade companies, membership fees and meeting registration fees. The charity does not fundraise from the public. The Charity's bankers are the HSBC Bank.

The Trustees regularly review the level of reserves held against expected expenditure. The current level of reserves allows the charity to operate in line with meeting its objectives.

The Trustees have reviewed and approved this report.



.....
On behalf of the Board of Trustees
T Kipioti
Honorary Treasurer and Trustee

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

Independent Examiner's Report to the Trustees of The British and Irish Paediatric Ophthalmology and Strabismus Association ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2024.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: *Helen*

Dated: 06 June 2025

Helen Robinson

ACCA

Armstrong Watson LLP
Northallerton

THE BRITISH AND IRISH PAEDIATRIC OPHTHALMOLOGY AND STRABISMUS ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:			
Charitable activities:			
Membership Subscriptions	20,484	20,484	18,003
Conference Income	129,900	129,900	165,342
Claud Worth Rising Star	6,000	6,000	-
Total income	156,384	156,384	183,345
Expenditure on:			
Charitable activities:			
Conference Expenses	111,097	111,097	135,069
Educational Prizes	3,540	3,540	2,900
Grants to Institutions	10,000	10,000	10,202
Insurance	922	922	963
Office & Administration Costs	4,140	4,140	4,785
Bank Charges	1,730	1,730	1,209
Website and Medal Costs	1,651	1,651	1,536
Abstract Publishing	858	858	600
Accountancy	1,386	1,386	1,110
Medal Costs and Other charitable activities	5,571	5,571	2,946
Total expenditure	140,895	140,895	161,320
Net movement in funds	15,489	15,489	22,025
Reconciliation of funds:			
Total funds brought forward	101,686	101,686	79,661
Net movement in funds	15,489	15,489	22,025
Total funds carried forward	117,175	117,175	101,686

The Statement of Financial Activities includes all gains and losses recognised in the year.

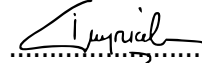
During the year BIPOSA purchased 10 more Trimble medals and the costs are included in the Statement of Financial Activities under Medal Costs and Other Charitable Activities.

The notes on pages 7 form part of these financial statements.

BALANCE SHEET
AS AT 31 DECEMBER 2024

	Note	2024 £	2023 £
Current assets			
Debtors	3	15,398	300
Cash at bank and paypal account		103,073	102,496
		<u>118,471</u>	<u>102,796</u>
Creditors: amounts falling due within one year	4	(1,296)	(1,110)
Net current assets		<u>117,175</u>	<u>101,686</u>
Total assets less current liabilities		<u>117,175</u>	<u>101,686</u>
Total net assets		<u>117,175</u>	<u>101,686</u>
Charity funds			
Restricted funds		-	-
Unrestricted funds		117,175	101,686
Total funds		<u>117,175</u>	<u>101,686</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Tina Kipioti

Treasurer

Date:

The notes on pages 7 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting policies

Accounting Convention

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

Income represents members' subscriptions, meeting income and other income receivable during the year.

Going concern

The Board of Trustees has assessed the historic financial performance of the Charity and future plans. Given the charity has limited committed obligations for the period to at least twelve months after the date of the approval of these accounts, and significant cash holdings that it could utilise at short notice that is more likely than not to exceed any obligation, the Trustees are satisfied from this review that the charity remains a going concern. The financial statements have been prepared on that basis accordingly.

2. Donations and appeal receipts

There were no major contributions made during the year.

3. Debtors

	2024 £	2023 £
Due within one year		
Prepayments and accrued income	15,398	300
	<u>15,398</u>	<u>300</u>

Prepayments relate to deposits paid in advance.

4. Creditors: Amounts falling due within one year

	2024 £	2023 £
Accruals	1,296	1,110
	<u>1,296</u>	<u>1,110</u>

THE BRITISH AND IRISH PAEDIATRIC OPHTHALMOLOGY AND STRABISMUS ASSOCIATION

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2023**

Trustees Anthony Vivian
Anna Horwood
Robert Taylor, Chairman
Tina Kipioti
Christopher Lloyd (appointed 25 July 2022)

**Charity registered
number** 1172621

Principal office Armstrong Watson LLP
York House
Thornfield Business Park
Northallerton
North Yorkshire
DL6 2XQ

Accountants Armstrong Watson LLP
Chartered Accountants
York House
Thornfield Business Park
Northallerton
North Yorkshire
DL6 2XQ

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

The trustees of The British and Irish Paediatric Ophthalmology and Strabismus Association (BIPOSA) present their annual report for the period ended 31st December 2023. The trustees have adopted the provisions of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Structure, Governance and Management Governing document

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BIPOSA is committed to equality and diversity.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees hold a modest reserve to ensure that it can meet its stated objectives.

The Trustees have reviewed the risks to which the Charity is exposed and have ensured appropriate controls are in place to provide reasonable assurance against fraud and error.

Objectives and Aims

The objectives of BIPOSA are for the public benefit to:
advance education in the subject of eye conditions and diseases in children and in people with ocular motility problems (strabismus);
and the preservation and protection of public health specifically relating to eye conditions and diseases in children and in people with ocular motility problems (strabismus)

Regarding its benefit requirement for the public. BIPOSA is the UK and Ireland's leading education and learning body for paediatric ophthalmology and strabismus.

BIPOSA's core objective is to promote education for the public benefit. BIPOSA organized an annual conference at the Royal Society of Medicine from 2-4 October 2023. The meeting did make a modest profit. The meeting was attended by over 400 people over the three days. To encourage research and advance education the Trustees made several awards to enable trainee doctors, medical students, trainee orthoptists and junior researchers to attend the meeting to present their research to a national audience.

Following the success of the online lectures (webinars), the charity has continued to host these webinars once every two months. BIPOSA has made these online lectures freely available to members and other health practitioners to advance their education and provide a platform for the continued development of their best practice.

The Charity provided a £10,000 fellowship grant to Dr Michael Gilhooley from London to undertake a one-year fellowship at the University of Colorado in the US. The BIPOSA David Laws Fellowship is to enable early career orthoptists and ophthalmologists, based in the UK or Ireland, to undertake further training in Paediatric Ophthalmology and/or Strabismus. The award will assist the David Laws BIPOSA Fellow, for the subsequent benefit of Paediatric Ophthalmology or Orthoptics in the UK or Ireland, to study, research or acquire special skills, knowledge, or experience to benefit the public.

The Charity has set up four new bursaries of £500 to provide funds to ophthalmologists and orthoptists, at any career stage, to undertake a specific formal research training course in any discipline. This bursary will enable them to undertake research relating to children's vision or eye disorders. To build research capability within the clinical workforce in paediatric ophthalmology, strabismus and orthoptics in the UK.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Finances & Reserves

The attached financial statements show the current state of the finances, which the Trustees consider to be sound. The sources of income are sponsorship by trade companies, membership fees and meeting registration fees. The charity does not fundraise from the public. The Charity's bankers are the HSBC Bank.

The Trustees regularly review the level of reserves held against expected expenditure. The current level of reserves allows the charity to operate in line with meeting its objectives.

The Trustees have reviewed and approved this report.

.....
On behalf of the Board of Trustees
Miss T Kipioti
Honorary Treasurer and Trustee

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

Independent Examiner's Report to the Trustees of The British and Irish Paediatric Ophthalmology and Strabismus Association ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2023.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Dated:

Helen Robinson

ACCA

Armstrong Watson LLP
Northallerton

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Note			
Income from:			
Charitable activities:			
Membership subscriptions	18,003	18,003	14,860
Conference income	165,342	165,342	99,354
Total income	183,345	183,345	114,214
Expenditure on:			
Conference Expenses	138,000	138,000	114,916
Educational Prizes	2,900	2,900	1,951
Grants to Institutions	10,202	10,202	10,000
Insurance	963	963	1,123
Office & Administration Costs	5,400	5,400	2,816
Bank Charges	1,209	1,209	1,305
Website and medal Costs	1,536	1,536	3,633
Accountancy	1,110	1,110	1,110
Total expenditure	161,320	161,320	136,854
Net movement in funds	22,025	22,025	(22,640)
Reconciliation of funds:			
Total funds brought forward	79,661	79,661	102,301
Net movement in funds	22,025	22,025	(22,640)
Total funds carried forward	101,686	101,686	79,661

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 7 form part of these financial statements.

THE BRITISH AND IRISH PAEDIATRIC OPHTHALMOLOGY AND STRABISMUS ASSOCIATION

**BALANCE SHEET
AS AT 31 DECEMBER 2023**

	Note		2023 £	2022 £
Current assets				
Debtors	3	300	3,714	
Cash at bank and paypal account		102,496	77,057	
		<u>102,796</u>	<u>80,771</u>	
Creditors: amounts falling due within one year	4	(1,110)	(1,110)	
Net current assets			<u>101,686</u>	79,661
Total assets less current liabilities			<u>101,686</u>	<u>79,661</u>
Total net assets			<u>101,686</u>	<u>79,661</u>
Charity funds				
Restricted funds			-	-
Unrestricted funds			101,686	79,661
Total funds			<u>101,686</u>	<u>79,661</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Tina Kipiotti

Treasurer

Date:

The notes on pages 7 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. Accounting policies

Accounting Convention

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

Income represents members' subscriptions, meeting income and other income receivable during the year.

Going concern

The Board of Trustees has assessed the historic financial performance of the Charity and future plans. Given the charity has limited committed obligations for the period to at least twelve months after the date of the approval of these accounts, and significant cash holdings that it could utilise at short notice that is more likely than not to exceed any obligation, the Trustees are satisfied from this review that the charity remains a going concern. The financial statements have been prepared on that basis accordingly.

2. Donations and appeal receipts

There were no major contributions made during the year.

3. Debtors

	2023 £	2022 £
Due within one year		
Prepayments and accrued income	300	3,714
	<u>300</u>	<u>3,714</u>

Prepayments relate to deposits paid in advance.

4. Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals	1,110	1,110
	<u>1,110</u>	<u>1,110</u>

THE BRITISH AND IRISH PAEDIATRIC OPHTHALMOLOGY AND STRABISMUS ASSOCIATION

England & Wales - Charity number 1172621

Accounts

**THE BRITISH AND IRISH PAEDIATRIC OPHTHALMOLOGY AND
STRABISMUS ASSOCIATION**

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

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THE BRITISH AND IRISH PAEDIATRIC OPHTHALMOLOGY AND STRABISMUS ASSOCIATION

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Trustees Anthony Vivian
Anna Horwood
Robert Taylor, Chairman
Tina Kipioti
Christopher Lloyd (appointed 25 July 2022)

**Charity registered
number** 1172621

Principal office Armstrong Watson LLP
York House
Thornfield Business Park
Northallerton
North Yorkshire
DL6 2XQ

Accountants Armstrong Watson Audit Limited
Chartered Accountants
York House
Thornfield Business Park
Northallerton
North Yorkshire
DL6 2XQ

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

The trustees of The British and Irish Paediatric Ophthalmology and Strabismus Association (BIPOSA) present their annual report for the period ended 31st December 2022. The trustees have adopted the provisions of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Structure, Governance and Management Governing document

The charity is controlled by its governing constitution and is a charitable incorporated organisation (ICO). It was entered on the Register of Charities on 18th April 2017 and its registered charity number is 1172621.

BIPOSA is committed to equality and diversity.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees hold a modest reserve to ensure that it can meet its stated objectives.

The Trustees have reviewed the risks to which the Charity is exposed and have ensured appropriate controls are in place to provide reasonable assurance against fraud and error.

Objectives and Aims

The objectives of BIPOSA are for the public benefit to:
advance education in the subject of eye conditions and diseases in children and in people with ocular motility problems (strabismus);
and the preservation and protection of public health specifically relating to eye conditions and diseases in children and in people with ocular motility problems (strabismus)

Regarding its benefit requirement for the public. BIPOSA is the UK and Ireland's leading education and learning body for paediatric ophthalmology and strabismus.

The Trustees acknowledge that the coronavirus pandemic did affect the Charity in the short term.

The Trustees are mindful that one of its objectives is to promote education for the public benefit. BIPOSA organized its first face to face conference since the pandemic. This was held in Bristol from 26th – 28th September 2022. The meeting did make a small loss (covered by reserves) due to rising costs since the pandemic and inflation. The meeting was attended by 328 people over the three days. To encourage research and advance education the Trustees made several awards to enable trainee doctors, medical students, trainee orthoptists and junior researchers to attend the meeting to present their research to a national audience.

Following the success of the online lectures (webinars), the charity has continued to host these webinars once every two months. The charity has made these online lectures freely available to members and other health practitioners to advance their education and provide a platform for the continued development of their best practice.

The Charity provided a £10,000 fellowship grant to Dr Andrew Malem from Cambridge to undertake a one-year fellowship at the Sick Kids Hospital in Toronto. The BIPOSA David Laws Fellowship is to enable early career orthoptists and ophthalmologists, based in the UK or Ireland, to undertake further training in Paediatric Ophthalmology and/or Strabismus. The award will assist the David Laws BIPOSA Fellow, for the subsequent benefit of Paediatric Ophthalmology or Orthoptics in the UK or Ireland, to study, research or acquire special skills, knowledge, or experience to benefit the public.

Work has also continued with the development of the website for the benefit of both members and for the public.

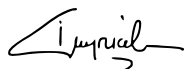
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Finances & Reserves

The attached financial statements show the current state of the finances, which the Trustees consider to be sound. The sources of income are sponsorship by trade companies, membership fees and meeting registration fees. The charity does not fundraise from the public. The Charity's bankers are the HSBC Bank.

The Trustees regularly review the level of reserves held against expected expenditure. The current level of reserves allows the charity to operate in line with meeting its objectives.

The Trustees have reviewed and approved this report.



.....
On behalf of the Board of Trustees
Miss T Kipioti
Honorary Treasurer and Trustee

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

Independent examiner's report to the Trustees of The British and Irish Paediatric Ophthalmology and Strabismus Association ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2022.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Dated:

Simon Turner

Armstrong Watson Audit Limited
Northallerton

THE BRITISH AND IRISH PAEDIATRIC OPHTHALMOLOGY AND STRABISMUS ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Note			
Income from:			
Charitable activities:			
Membership subscriptions	14,860	14,860	12,556
Conference income	99,354	99,354	8,662
	<u>114,214</u>	<u>114,214</u>	<u>21,218</u>
Total income			
Expenditure on:			
Conference Expenses	114,916	114,916	4,000
Educational Prizes	1,951	1,951	1,000
Grants to Institutions	10,000	10,000	-
Insurance	1,123	1,123	-
Office & Administration Costs	2,816	2,816	3,250
Bank Charges	1,305	1,305	-
Website and medal Costs	3,633	3,633	4,937
Accountancy	1,110	1,110	1,110
	<u>136,854</u>	<u>136,854</u>	<u>14,297</u>
Total expenditure			
	<u>(22,640)</u>	<u>(22,640)</u>	<u>6,921</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	102,301	102,301	95,380
Net movement in funds	(22,640)	(22,640)	6,921
	<u>79,661</u>	<u>79,661</u>	<u>102,301</u>
Total funds carried forward			

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 7 form part of these financial statements.

THE BRITISH AND IRISH PAEDIATRIC OPHTHALMOLOGY AND STRABISMUS ASSOCIATION

BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
Current assets			
Debtors	3	3,714	10,000
Cash at bank and paypal account		77,057	93,411
		<u>80,771</u>	<u>103,411</u>
Creditors: amounts falling due within one year	4	(1,110)	(1,110)
Net current assets		<u>79,661</u>	<u>102,301</u>
Total assets less current liabilities		<u>79,661</u>	<u>102,301</u>
Total net assets		<u>79,661</u>	<u>102,301</u>
Charity funds			
Restricted funds		-	-
Unrestricted funds		79,661	102,301
Total funds		<u>79,661</u>	<u>102,301</u>

The financial statements were approved and authorised for issue by the Trustees on 30th June 2023 and signed on their behalf by:



The notes on pages 7 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting policies

Accounting Convention

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

Income represents members' subscriptions, meeting income and other income receivable during the year.

Going concern

The Board of Trustees has assessed the historic financial performance of the Charity and future plans. Given the charity has limited committed obligations for the period to at least twelve months after the date of the approval of these accounts, and significant cash holdings that it could utilise at short notice that is more likely than not to exceed any obligation, the Trustees are satisfied from this review that the charity remains a going concern. The financial statements have been prepared on that basis accordingly.

2. Donations and appeal receipts

There were no major contributions made during the year.

3. Debtors

	2022 £	2021 £
Due within one year		
Prepayments and accrued income	3,714	10,000
	<u>3,714</u>	<u>10,000</u>

Prepayments relate to deposits paid in advance.

4. Creditors: Amounts falling due within one year

	2022 £	2021 £
Accruals	1,110	1,110
	<u>1,110</u>	<u>1,110</u>

THE BRITISH AND IRISH PAEDIATRIC OPHTHALMOLOGY AND STRABISMUS ASSOCIATION

England & Wales - Charity number 1172621

Accounts

**THE BRITISH AND IRISH PAEDIATRIC OPHTHALMOLOGY AND
STRABISMUS ASSOCIATION**

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

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THE BRITISH AND IRISH PAEDIATRIC OPHTHALMOLOGY AND STRABISMUS ASSOCIATION

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Trustees Anthony Vivian
Peter Tiffin
Anna Horwood
Robert Taylor
Michael Clarke
Tina Kipiotti (appointed 8 October 2021)

**Charity registered
number** 1172621

Principal office Armstrong Watson LLP
York House
Thornfield Business Park
Northallerton
North Yorkshire
DL6 2XQ

Accountants Armstrong Watson Audit Limited
Chartered Accountants
York House
Thornfield Business Park
Northallerton
North Yorkshire
DL6 2XQ

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

The trustees of The British and Irish Paediatric Ophthalmology and Strabismus Association (BIPOSA) present their annual report for the period ended 31st December 2020. The trustees have adopted the provisions of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Structure, Governance and Management Governing document

The charity is controlled by its governing constitution and is a charitable incorporated organisation (ICO). It was entered on the Register of Charities on 18th April 2017 and its registered charity number is 1172621.

BIPOSA is committed to equality and diversity.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees hold a modest reserve to ensure that it can meet its stated objectives.

The Trustees have reviewed the risks to which the Charity is exposed and have ensured appropriate controls are in place to provide reasonable assurance against fraud and error.

Objectives and Aims

The objectives of BIPOSA are for the public benefit to: advance education in the subject of eye conditions and diseases in children and in people with ocular motility problems (strabismus); and the preservation and protection of public health specifically relating to eye conditions and diseases in children and in people with ocular motility problems (strabismus)

Regarding its benefit requirement for the public. BIPOSA is the UK and Ireland's leading education and learning body for paediatric ophthalmology and strabismus.

The Trustees acknowledged the continued uncertainty of holding conferences and seminars due to coronavirus, however, felt this would not adversely affect the Charity in the short term.

In the light of the ongoing pandemic the Trustees and Executive have arranged a series of online lectures (webinars). The charity has made these online lectures freely available to members and other health practitioners to advance education and provide a platform for the continued development of best practice.

The Executive organized its first ever virtual scientific meeting, held over two days. The trustees are mindful that one of its objectives is to promote education. In addition to invited speakers the charity gave young researchers, orthoptists and trainee doctors the opportunity to present their research work to a national audience. To encourage research and advance education the charity made several awards to enable trainee doctors, medical students, trainee orthoptists and junior researchers to attend the meeting to present their research.

Work has also continued with the development of the website for the benefit of both members and for the public.

Finances & Reserves

The attached financial statements show the current state of the finances, which the Trustees consider to be sound. The sources of income are sponsorship by trade companies, membership fees and meeting registration fees. The charity does not fundraise from the public. The Charity's bankers are the HSBC Bank.

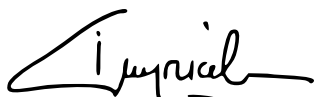
The Trustees regularly review the level of reserves held against expected expenditure. The current level of reserves allows the charity to operate in line with meeting its objectives.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Trustees and Officers

The trustees are delighted to announce the appointment to the post of honorary treasurer of Miss Tina Kipiotti, consultant paediatric ophthalmologist who practices in Birmingham. Miss Kipiotti was duly elected at the charity's AGM on 06th October 2021.

The Trustees have reviewed and approved this report.



.....
On behalf of the Board of Trustees
T KIPIOTI - TREASURER

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

Independent examiner's report to the Trustees of The British and Irish Paediatric Ophthalmology and Strabismus Association ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2021.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 06 July 2022

Simon Turner

Armstrong Watson Audit Limited
Northallerton

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Note			
Income from:			
Charitable activities:			
Membership subscriptions	12,556	12,556	10,700
Conference income	8,662	8,662	-
Total income	<u>21,218</u>	<u>21,218</u>	<u>10,700</u>
Expenditure on:			
Conference Expenses	4,000	4,000	2,131
Educational Prizes	1,000	1,000	-
Grants to Institutions	-	-	4,000
Office & Administration Costs	3,250	3,250	4,385
Website and medal Costs	4,937	4,937	550
Accountancy	1,110	1,110	1,110
Total expenditure	<u>14,297</u>	<u>14,297</u>	<u>12,176</u>
Net movement in funds	<u>6,921</u>	<u>6,921</u>	<u>(1,476)</u>
Reconciliation of funds:			
Total funds brought forward	95,380	95,380	96,856
Net movement in funds	6,921	6,921	(1,476)
Total funds carried forward	<u>102,301</u>	<u>102,301</u>	<u>95,380</u>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 7 form part of these financial statements.

BALANCE SHEET
AS AT 31 DECEMBER 2021

	Note	2021 £	2020 £
Current assets			
Debtors	3	10,000	10,000
Cash at bank and paypal account		93,411	86,490
		<u>103,411</u>	<u>96,490</u>
Creditors: amounts falling due within one year	4	(1,110)	(1,110)
Net current assets		<u>102,301</u>	<u>95,380</u>
Total assets less current liabilities		<u>102,301</u>	<u>95,380</u>
Total net assets		<u>102,301</u>	<u>95,380</u>
Charity funds			
Restricted funds		-	-
Unrestricted funds		102,301	95,380
Total funds		<u>102,301</u>	<u>95,380</u>

The financial statements were approved and authorised for issue by the Trustees on 04th July 2022 and signed on their behalf by:

Tina Kipiotti
Treasurer



The notes on pages 7 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. Accounting policies

Accounting Convention

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

Income represents members' subscriptions, meeting income and other income receivable during the year.

Going concern

The Board of Trustees has assessed the historic financial performance of the Charity and future plans. Given the charity has limited committed obligations for the period to at least twelve months after the date of the approval of these accounts, and significant cash holdings that it could utilise at short notice that is more likely than not to exceed any obligation, the Trustees are satisfied from this review that the charity remains a going concern. The financial statements have been prepared on that basis accordingly.

2. Donations and appeal receipts

There were no major contributions made during the year.

3. Debtors

	2021 £	2020 £
Due within one year		
Prepayments and accrued income	10,000	10,000
	<u>10,000</u>	<u>10,000</u>

Prepayments relate to deposits paid in advance.

4. Creditors: Amounts falling due within one year

	2021 £	2020 £
Accruals	1,110	1,110
	<u>1,110</u>	<u>1,110</u>

THE BRITISH AND IRISH PAEDIATRIC OPHTHALMOLOGY AND STRABISMUS ASSOCIATION

England & Wales - Charity number 1172621

Accounts

**THE BRITISH AND IRISH PAEDIATRIC OPHTHALMOLOGY AND
STRABISMUS ASSOCIATION**

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

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THE BRITISH AND IRISH PAEDIATRIC OPHTHALMOLOGY AND STRABISMUS ASSOCIATION

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2020**

Trustees	Anthony Vivian Peter Tiffin Anna Horwood Robert Taylor Michael Clarke
Charity registered number	1172621
Principal office	Po Box 598 Stockton On Tees TS20 1WY
Accountants	Armstrong Watson Audit Limited Chartered Accountants York House Northallerton North Yorkshire DL6 2XQ

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

The trustees of The British and Irish Paediatric Ophthalmology and Strabismus Association (BIPOSA) present their annual report for the period ended 31st December 2020. The trustees have adopted the provisions of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Structure, Governance and Management Governing document

The charity is controlled by its governing constitution and is a charitable incorporated organisation (ICO). It was entered on the Register of Charities on 18th April 2017 and its registered charity number is 1172621.

BIPOSA is committed to equality and diversity.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees hold a modest reserve to ensure that it can meet its stated objectives.

The Trustees have reviewed the risks to which the Charity is exposed and have ensured appropriate controls are in place to provide reasonable assurance against fraud and error.

Objectives and Aims

The objectives of BIPOSA are for the public benefit to: advance education in the subject of eye conditions and diseases in children and in people with ocular motility problems (strabismus); and the preservation and protection of public health specifically relating to eye conditions and diseases in children and in people with ocular motility problems (strabismus)

Regarding its benefit requirement for the public. BIPOSA is the UK and Ireland's leading education and learning body for paediatric ophthalmology and strabismus.

To encourage research and advance education the charity made two awards to enable trainee doctors to undertake post-surgical training fellowships overseas at world renowned ophthalmic paediatric centres. The fellowship experience provides exposure to all subspecialties within paediatric ophthalmology and strabismus (both paediatric and adult) and will enable the fellows to develop new skills, knowledge and experiences that will benefit patients and protect public health.

In early March 2020, the Trustees acknowledged the uncertainty of holding conferences and seminars due to coronavirus, however, felt this would not adversely affect the Charity in the short term. BIPOSA had arranged a scientific meeting in Bristol however due to coronavirus the meeting was been postponed to 2022. The trustees are grateful to the venues for agreeing to postpone without financial penalty at this uncertain time.

In the light of the ongoing pandemic the trustees and Executive have arranged a series of online lectures (webinars). The charity has made these freely available to members and other health practitioners to advance education and provide a platform for continued development of best practice.

Work has also continued with the development of the website for the benefit of both members and for the public. The Society has continued with its funding of the development of a strabismus surgery audit tool.

Finances & Reserves

The attached financial statements show the current state of the finances, which the Trustees consider to be sound. The sources of income are sponsorship by trade companies, membership fees and meeting registration fees. The charity does not fundraise from the public. The Charity's bankers are the HSBC Bank.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

The Trustees regularly review the level of reserves held against expected expenditure. The current level of reserves allows the charity to operate in line with meeting its objectives.

The Trustees have reviewed and approved this report.



.....
On behalf of the Board of Trustees
P TIFFIN - TREASURER

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

Independent examiner's report to the Trustees of The British and Irish Paediatric Ophthalmology and Strabismus Association ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2020.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Dated:

Simon Turner

Armstrong Watson Audit Limited
Northallerton

THE BRITISH AND IRISH PAEDIATRIC OPHTHALMOLOGY AND STRABISMUS ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Note			
Income from:			
Charitable activities:			
Membership subscriptions	10,700	10,700	11,650
Conference income	-	-	128,654
	<u>10,700</u>	<u>10,700</u>	<u>140,304</u>
Total income			
Expenditure on:			
Conference Expenses	2,131	2,131	111,919
Educational Prizes	-	-	2,200
Grants to Institutions	4,000	4,000	9,500
Insurance	-	-	1,187
Office & Administration Costs	4,385	4,385	2,631
Bank Charges	-	-	877
Website and medal Costs	550	550	185
Research costs	-	-	10,200
Accountancy	1,110	1,110	1,105
	<u>12,176</u>	<u>12,176</u>	<u>139,804</u>
Total expenditure			
	<u>(1,476)</u>	<u>(1,476)</u>	<u>500</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	96,856	96,856	96,356
Net movement in funds	(1,476)	(1,476)	500
	<u>95,380</u>	<u>95,380</u>	<u>96,856</u>
Total funds carried forward			

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 7 form part of these financial statements.

THE BRITISH AND IRISH PAEDIATRIC OPHTHALMOLOGY AND STRABISMUS ASSOCIATION

BALANCE SHEET
AS AT 31 DECEMBER 2020

	Note	2020 £	2019 £
Current assets			
Debtors	3	10,000	10,000
Cash at bank and paypal account		86,490	87,966
		<u>96,490</u>	<u>97,966</u>
Creditors: amounts falling due within one year	4	(1,110)	(1,110)
Net current assets		<u>95,380</u>	<u>96,856</u>
Total assets less current liabilities		<u>95,380</u>	<u>96,856</u>
Total net assets		<u>95,380</u>	<u>96,856</u>
Charity funds			
Restricted funds		-	-
Unrestricted funds		95,380	96,856
Total funds		<u>95,380</u>	<u>96,856</u>

The financial statements were approved and authorised for issue by the Trustees on and signed on their behalf by:

Peter Tiffin
Treasurer



The notes on pages 7 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. Accounting policies

Accounting Convention

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

Income represents members' subscriptions, meeting income and other income receivable during the year.

Going concern

The Board of Trustees has assessed the historic financial performance of the Charity and future plans. This includes consideration of the impact of COVID 19 and the adverse impact this may have on incoming resources such as meeting income. Given the charity has limited committed obligations for the period to at least twelve months after the date of the approval of these accounts, and significant cash holdings that it could utilise at short notice that is more likely than not to exceed any obligation, the Trustees are satisfied from this review that the charity remains a going concern. The financial statements have been prepared on that basis accordingly.

2. Donations and appeal receipts

There were no major contributions made during the year.

3. Debtors

	2020 £	2019 £
Due within one year		
Prepayments and accrued income	10,000	10,000
	<u>10,000</u>	<u>10,000</u>

Prepayments relate to deposits paid in advance.

4. Creditors: Amounts falling due within one year

	2020 £	2019 £
Accruals	1,110	1,110
	<u>1,110</u>	<u>1,110</u>